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THE BRITISH SOUTH AFRICA COMPANY.

ADMINISTRATION OF NORTH-EASTERN RHODESIA.

(Government Notice No. 7 of 1903.)

*Administrator's Office, Fort Jameson,
North-Eastern Rhodesia, February 10, 1903.*

WHEREAS under the provisions of "The North-Eastern Rhodesia Order in Council, 1900," the Administrator, with the approval of His Majesty's Commissioner, has power to make Regulations for, *inter alia*, the raising of revenue:

It is hereby notified that the Administrator has, in pursuance of the powers aforesaid, made the following Regulations as to Export Duty:—

1. Government Notice No. 13 of 1902, "Regulations as to Export Duty," is hereby repealed from the 1st March, 1903.

2. On and after the date aforesaid export duties shall be collected for the Administration on the following goods at the rates specified:—

Rubber, per pound (avoirdupois), 4*d.*, except as hereinafter excepted.
Ivory (elephant) per pound (avoirdupois), 9*d.*

3. After the date aforesaid it shall not be lawful to export or attempt to export from the territory any rubber or ivory unless the full duty in respect thereof shall have been already paid at an Administration post and a receipt, sufficiently identifying the same, given to the exporter or his agent.

4. Rubber extracted from cultivated plants, trees, or vines growing within the territory will be exempted from the payment of the export duty, provided that the exporter or person claiming exemption shall produce a certificate, signed by a Magistrate of the district in which the said rubber originated, specifying the number of such trees, plants, or vines cultivated by the producer, together with a declaration, under the hand of the exporter, that such rubber is the produce of such plants, trees, or vines, and of no others.

5. If any-one shall unlawfully evade or attempt to evade payment of the duty aforesaid in any manner, or if he shall knowingly give any false information in relation to such ivory or rubber, he shall be guilty of an offence against these Regulations, and shall be liable to imprisonment for a period of six months, with or without hard labour, or to be fined a sum not exceeding one hundred pounds (100*l.*) in respect of each offence, and the goods shall be liable to forfeiture to the Administration.

6. Any Magistrate or Assistant Magistrate may hear and determine any charge under these Regulations, but if the penalty imposed shall exceed three months' imprisonment or 25*l.* fine, or if goods to a greater value than 25*l.* are forfeited, he

shall forthwith report the whole case to the High Court with a copy of the evidence. The High Court may, with or without hearing the parties, quash the conviction or reduce the amount of the penalty or forfeiture as it shall deem fit.

7. Every person convicted of any offence under these Regulations may appeal against the conviction to the High Court (provided that in such an appeal the High Court shall have power to take fresh evidence, if it shall see fit, and to quash the conviction or reduce or increase the sentence as shall seem just).

8. Every such appeal duly entered shall operate as a stay of proceedings unless the High Court shall, for delay in prosecuting the appeal or for other good reason, otherwise direct.

ROBERT CODRINGTON,
Administrator.

Approved :

F. B. PEARCE,
His Majesty's Acting Commissioner.

Zomba, British Central Africa,
March 29, 1903.
